



# Erie County Real Property Tax Services Presents: How to Purchase Tax Foreclosed Properties

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Erie County is a tax act County  
Unpaid Taxes are typically  
enforced through what is known as the In Rem Process.

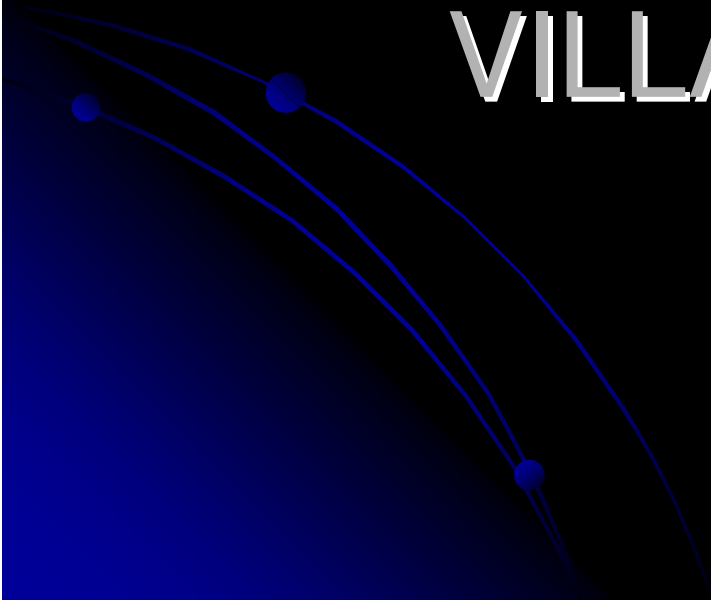
*In rem* (Latin) is a legal term describing the power a court may exercise over property. Jurisdiction *in rem* assumes the property or status is the primary object of the action, rather than personal liabilities.

Erie  
COUNTY  
ENFORCES  
UNPAID TAXES FOR:

VILLAGES  
TOWNS  
SCHOOLS



# ERIE COUNTY MAKES TOWN SCHOOL DISTRICTS AND VILLAGES WHOLE



**ADMINISTRATIVE  
ENFORCEMENT  
TAKES 3 YEARS BEFORE WE  
CAN COMMENCE  
FORECLOSURE**

**AUTHORITY TO COMMENCE  
THE FORELCOSURE IS  
GRANTED BY THE ERIE  
COUNTY LEGISLATURE**



AUTHORITY IS GRANTED  
FORECLOSURE LIST IS  
PRODUCED  
WHAT IS NEXT FOR AN  
INVESTOR TO DO  
?

GO TO THE DEPARTMENT OF  
REAL PROPERTY TAX  
SERVICES WEBSITE!

<http://www2.erie.gov/ecrpts/>



# LEGAL ISSUES

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• MOSEY/PERSICO LLP.




## Surplus Distribution

### DISTRIBUTION OF SALE PROCEEDS (ECTA Section 9-10.0)

**SALE PRICE \$100,000.00**

	<u>Total Paid</u>	<u>Total Due</u>
<b>Taxes/Assessments which have become liens subsequent to Lis Pendens 10/5/2012</b>		
2013 County Tax pay to Amherst Town thru 4/30/13	\$5,000.00	\$5,000.00
2013 Water payable to Erie County Water Authority	\$100.00	\$100.00
2013 Assessments/Liabilities \$0.00 \$0.00 Foreclosure Fee	\$400.00	\$400.00
2012 County Taxes	\$5,500.00	\$5,500.00
2011 County Taxes	\$6,000.00	\$6,000.00
2010 County Taxes	\$7,000.00	\$7,000.00
2009 County Taxes	\$8,000.00	\$8,000.00
2008 County Taxes	\$9,000.00	\$9,000.00
2007 County Taxes	\$0.00	\$0.00
2006 County Taxes	\$0.00	\$0.00
2005 County Taxes	\$0.00	\$0.00
<b>TOTAL DISTRIBUTION</b>	<b>\$41,000.00</b>	
<b>TOTAL DUE</b>		<b>\$41,000.00</b>

**SURPLUS \$59,000.00 Erie  
County: \$41,000.00 Erie  
County Comptroller-Surplus  
Monies \$59,000.00 TOTAL:  
\$100,000.00**



## Deficiency Distribution

### DISTRIBUTION OF SALE PROCEEDS (ECTA Section 9-10.0)

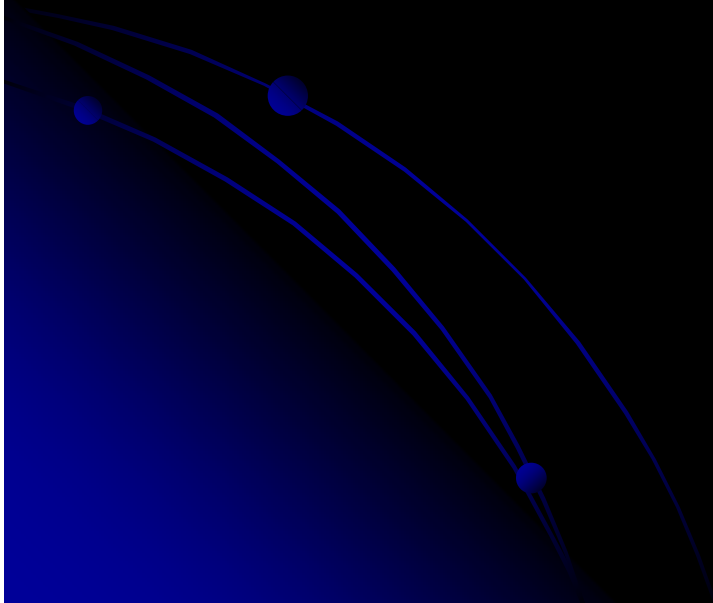
**SALE PRICE \$5,500.00**

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2008 County Taxes	\$0.00	\$9,000.00
2007 County Taxes	\$0.00	\$0.00
2006 County Taxes	\$0.00	\$0.00
2005 County Taxes	\$0.00	\$0.00
<b>TOTAL DISTRIBUTION</b>	<b>\$5,500.00</b>	
<b>TOTAL DUE</b>		<b>\$41,000</b>

**DEFICIENCY \$35,500.00 Erie**

**County: \$5,500.00**

**TOTAL: \$5,500.00**



# Rich Labarba

## Investor/Realtor/Property Management

Preparing to bid on tax foreclosed property

Due Diligence Process

What to do with occupants/tenants

You Got the floor!

??????

